

# Audit Issues and Closure Report

**Client Name:** Cust

**Audit No:** CUS25-1 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

SI No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/ Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
1	wp001	Critical Audit Matter (CAM)	Yes	Deviations/ Exceptions Noted	Conclusion	Examination	Open		